PISH & NEAVE

876 THIRD AVENUE. NEW YORK, N.Y. 10022-6250

C O P Y

May 31, 1991

Mr. John H. Bass
Reddie & Grose
16 Theobalds Road
London WClX &PL
ENGLAND

Re: Finnish Pat. Appln. No. 893523
Your File: 30589

Our File: PM-1319 (Finland)

Dear John:

Further to my May 28, 1991 letter, I have discussed the possibility of a divisional application with Philip Morris and they have authorized the filing of such a divisional application if the strategy you suggest for avoiding a divisional application is not possible or successful in Finland.

Very truly yours,

JHI:bas

Jeffrey H. Ingerman

cc: Ms. Beverly A. Monroe